

Commonwealth of Virginia Fiscal Fundamentals

The CAPP Manual

Commonwealth Accounting Policies and Procedures Manual

Department of Accounts

Objectives

- Understand the CAPP Manual's importance
- Understand the CAPP Manual's purpose
- Find the CAPP Manual on the Internet
- Review the CAPP Manual's structure

Why is CAPP important to you?

- Gives authoritative guidance on fulfilling accounting policy and procedure mandates.
- Covers related systems that DOA manages (CARS, CIPPS, FINDS, FAACS, and others).
- Helps you to comply with the law.
- Helps you to avoid breaking the law.
- Helps shield you and your agency head from personal liability.

CAPP Purpose

- Published by DOA to provide authoritative accounting policies and procedures applicable to all state agencies and institutions.
- Required by Code of Virginia § 2.2-803C.

Code of Virginia

Section 2.2-803C:

The Comptroller shall maintain a full explanation of all systems of accounting devised and adopted in furtherance of this section ... the systems of accounting shall be communicated by the Comptroller to the officials affected thereby, and he shall as soon as possible instruct the officials as to the systems of accounting.

CAPP Manual Location

- The Commonwealth Accounting Policies and Procedures Manual is available in *.pdf format from DOA's web site – www.doa.virginia.gov
- The manual's electronic format (Adobe *.pdf) allows hyperlinking and automated searching.
- Electronic updates are available immediately.

CAPP Manual Web Page

- Click on "CAPP Manual" link to display the Table of Contents.
- Click on "Update Number" to view the transmittal letter.
- Click on "CAPP Manual Status Summary" to view a listing with number of pages and last revision date of all topics.

CAPP Manual Web Page

The screenshot shows a web browser window displaying the Commonwealth of Virginia's CAPP Manual web page. The browser's address bar shows the URL www.virginia.gov. The page header includes the Virginia state logo and the text "Commonwealth of Virginia | Governor". A search bar is located in the top right corner, with the text "Enter search text here" and buttons for "Entire Site" and "CAPP Only". The main navigation menu on the left lists various categories: Home, Site Contents, General DOA, Administrative Services, State Internal Audit, Financial Reporting, General Accounting, Human Resources, Information Resources Management, Payroll Operations & Charge Card Administration, and Payroll Service Bureau. The main content area is titled "Commonwealth Accounting Policies and Procedures (CAPP) Manual" and features a "WELCOME!" section. This section contains a paragraph about the manual's scope (150 topics, 2,400 pages) and a link to an alphabetical list by topic. Below this, there is a section for "Updates" listing four updates: CAPP Update 75 (January 2006), CAPP Update 74 (December 2005), CAPP Update 73 (November 2005), and CAPP Update 72 (June 2005). A "Status Summary" section follows, mentioning a link to the CAPP Manual Status Summary. The page also includes a "Links...." sidebar with links to the CAPP Table of Contents and CAPP Topics in Alphabetical Order. The browser's status bar at the bottom indicates "Local intranet".

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Commonwealth Accounting Policies and Procedures (CAPP) Manual

WELCOME!

The [CAPP Manual](#) documents the policies and procedures associated with the Commonwealth's centralized accounting and financial systems. The manual consists of 150 topics and spans over 2,400 pages. All topics are located on-line in portable document format (.pdf), except for one which contains lengthy report samples (see below).

An [alphabetical list by topic is also available](#).

Questions about a topic? Respective E-mail contacts are provided.

For further detail about the Manual's structure see [CAPP Topic 10105](#), Structure of the Manual.Links....

- CAPP Table of Contents
- CAPP Topics in Alphabetical Order

Updates

- [CAPP Update 75](#) - State Travel Regulations (January 2006)
- [CAPP Update 74](#) - CARS (December 2005)
- [CAPP Update 73](#) - CARS (November 2005)
- [CAPP Update 72](#) - CIPPS (June 2005)

Status Summary

The [CAPP Manual Status Summary](#) provides current revision date and page length for each topic.Topic Off-Line

Local intranet

CAPP Updates

- Each agency must designate an Agency CAPP Manual Coordinator.
- DOA will notify the Agency Coordinator when updates are posted to the web.
- A distribution list is maintained by DOA's Electronic Publishing Unit (804-225-3051).
- Notify the Electronic Publishing Unit of any errors or problems with a topic loading.

Structure

- The CAPP Manual consists of 3 volumes:
 - Vol. 1 – Policies and Procedures
 - Vol. 2 – Classification & Coding Structure
 - Vol. 3 – Automated System Applications

Functions

Each volume is divided into functions:

<u>Volume</u>	<u>Function No.</u>	<u>Function Title</u>
1	10000	Overview
1	20000	General Accounting
1	30000	Fixed Asset Accounting
1	40000	Leave Accounting
1	50000	Payroll Accounting
2	60000	Classification and Coding Structure
3	70000	Automated System Applications

Sections and Topics

- Functions are divided into sections.
- Sections are divided into one or more topics.
- Each page header shows the topic and its corresponding volume, function, and section.

Standard CAPP Page Header

Volume No. 1—Policies & Procedures	TOPIC NO.	20335
Function No. 20000—General Accounting	TOPIC	STATE TRAVEL REGULATIONS
Section No. 20300—Cash Disbursements Accounting	DATE	November 1, 2004

Major Headings Within Topics

- Topics are organized consistently throughout the manual by standard headings.
 - Not all standard headings appear in a topic, only the applicable ones.
- Overview
 - Policy
 - Procedures
 - Internal Controls
 - Record Retention
 - DOA Contact
 - Subject Cross Reference

References

- CAPP Manual Home Page

www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Main.cfm

- CAPP Manual Organization and Structure

www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Topics/10105.pdf

- CAPP Topics – Alphabetical Listing

www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Alpha_Listing.cfm

- CAPP Topics – Table of Contents

www.doa.virginia.gov/Admin_Services/CAPP/CAPP_CAPP_Summary.cfm

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